

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

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In re:	)	)	)	)	)	)
	)	)	)	)	)	Chapter 11
YELLOW CORPORATION, <i>et al.</i> , <sup>1</sup>	)	)	)	)	)	Case No. 23-11069 (CTG)
Debtors.	)	)	)	)	)	(Jointly Administered)
	)	)	)	)	)	

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**SECOND SUPPLEMENTAL  
DECLARATION OF BRIAN WHITTMAN  
IN SUPPORT OF APPLICATION OF THE DEBTORS  
TO RETAIN ALVAREZ & MARSAL NORTH AMERICA, LLC AS  
FINANCIAL ADVISORS TO DEBTORS AND DEBTORS IN POSSESSION  
PURSUANT TO SECTIONS 327(A) AND 328 OF THE BANKRUPTCY CODE**

I, Brian Whittman, under penalty of perjury, declare as follows:

1. I am a Managing Director with Alvarez & Marsal North America, LLC (together with employees of its professional service provider affiliates (all of which are wholly-owned by its parent company and employees), its wholly-owned subsidiaries and independent contractors, “A&M”), a restructuring advisory services firm with numerous offices throughout the country. I submit this declaration (this “Second Supplemental Declaration”) to supplement my prior declaration(s) that have been submitted in connection with A&M’s retention in these chapter 11 cases. Unless otherwise stated herein, I have personal knowledge of the facts set forth herein or have been informed of such matters by professionals of A&M. On August 6, 2023 (the “Petition Date”), Yellow Corporation and its affiliated debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “Debtors”) commenced these cases by

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<sup>1</sup> A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ claims and noticing agent at <https://dm.epiq11.com/YellowCorporation>. The location of the Debtors’ principal place of business and the Debtors’ service address in these chapter 11 cases is: 11500 Outlook Street, Suite 400, Overland Park, Kansas 66211.

filings voluntary petitions for relief under chapter 11 of title 11 of the United States Code in the United States Bankruptcy Court for the District of Delaware (the “Court”).

2. On August 30, 2023, the Debtors filed their *Application of the Debtors to Retain Alvarez & Marsal North America, LLC as Financial Advisors to Debtors and Debtors in Possession Pursuant to Sections 327(a) and 328 of the Bankruptcy Code* [Docket No. 373] (the “Application”) and attached thereto was my declaration in support of the Application (the “Original Declaration”). On September 15, 2023, the Debtors filed the *First Supplemental Declaration of Brian Whittman in Support of Application of the Debtors to Retain Alvarez and Marsal North America, LLC as Financial Advisors to Debtors and Debtors in Possession Pursuant to Sections 327(a)and 328 of the Bankruptcy Code* [Docket No. 577] (the “First Supplemental Declaration” and together with the Original Declaration, the “Prior Declarations”).

3. On September 18, 2023, the Court entered the *Order Authorizing Debtors to Retain Alvarez & Marsal North America, LLC as Financial Advisors to Debtors and Debtors in Possession Pursuant to Sections 327(a) and 328 of the Bankruptcy Code* [Docket No. 585].

4. I submit this Second Supplemental Declaration to disclose certain additional information that has become available to A&M since the filing of the Prior Declarations. Capitalized terms used herein and not otherwise defined have the respective meanings set forth in the Prior Declarations.

#### **ADDITIONAL POTENTIAL PARTIES IN INTEREST**

5. In connection with its proposed retention by the Debtors in these cases, A&M has undertaken an ongoing analysis to determine whether any material relevant facts or relationships have arisen or been discovered. In connection therewith, it has come to A&M’s attention that the entities identified on Schedule A hereto (the “New Parties”) are parties involved in the Debtors chapter 11 cases who were not identified on Schedule A and Schedule B to the Prior Declarations.

The New Parties together with the parties identified on Schedule A to the Prior Declarations are hereinafter referred to as the “Potential Parties in Interest.”

6. Based on the Firm Procedures described in the Prior Declarations, the relationships with the New Parties are identified on Schedule B hereto.

7. Based on the results of its review, to the best of my knowledge, except as set forth in the Prior Declarations, A&M does not have an active relationship with any of the Potential Parties in Interest in matters relating to the Debtors’ chapter 11 cases.

8. To the extent any information disclosed herein requires amendment or modification upon A&M’s completion of further review or as additional party-in-interest information becomes available to it, a further supplemental declaration reflecting such amended or modified information will be submitted to the Court.

*[Remainder of page intentionally left blank.]*

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing statements are true and correct.

Dated: December 14, 2023

*/s/ Brian Whittman*

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Brian Whittman  
Alvarez & Marsal North America, LLC  
Managing Director